IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A polishing pad comprising:

a water-insoluble matrix material comprising a crosslinked polymer, and water-soluble particles dispersed in the water-insoluble matrix material,

wherein the solubility of the water-soluble particles in water is 0.1 to 10 wt% at 25°C, and the amount of water-soluble particles eluted from the pad when the pad is immersed in water is 0.05 to 50 wt% at 25°C.

wherein said water-soluble particles have an outer shell which has been formed on at least a portion of the outermost portion of the water-soluble particles by a coupling agent having at least one group selected from the group consisting of an amino group, an epoxy group and an isocyanate group.

Claim 2 (Original): The pad of claim 1, wherein the solubility of the water-soluble particles in water is 0.5 to 15 wt% at 50°C, and the amount of water-soluble particles eluted from the pad when the pad is immersed in water is 0.05 to 50 wt% at 50°C.

Claim 3 (Original): The pad of claim 1, wherein the solubility of the water-soluble particles in water is 0.1 to 3 wt% at 25°C at a pH of 3 to 11.

Claim 4 (Original): The pad of claim 1, wherein the crosslinked polymer of the water-insoluble matrix material is a crosslinked 1,2-polybutadiene.

Claim 5 (Currently Amended): A polishing pad comprising:
a water-insoluble matrix material comprising a crosslinked polymer, and

water-soluble particles dispersed in the water-insoluble matrix material,

wherein the solubility of the water-soluble particles in water is 0.1 to 10 wt% at 25°C at a pH of 3 to 11, and solubility thereof in water at 25°C at a pH of 3 to 11 is within $\pm 50\%$ of solubility thereof in water at 25°C at a pH of 7,

wherein said water-soluble particles have an outer shell which has been formed on at least a portion of the outermost portion of the water-soluble particles by a coupling agent having at least one group selected from the group consisting of an amino group, an epoxy group and an isocyanate group.

Claim 6 (Original): The pad of claim 5, wherein the solubility of the water-soluble particles in water is 0.1 to 3 wt% at 25°C at a pH of 3 to 11, and solubility thereof in water at 25°C at a pH of 3 to 11 is within ± 50 % of solubility thereof in water at 25°C at a pH of 7.

Claim 7 (Original): The pad of claim 5, wherein the crosslinked polymer of the water-insoluble matrix material is a crosslinked 1,2-polybutadiene.

Claims 8-12 (Canceled).

Claim 13 (New): The pad of claim 1, wherein the coupling agent is at least one selected from the group consisting of an amino-group-containing silane-based coupling agent, an epoxy-group-containing silane-based coupling agent and an isocyanate-group-containing silane-based coupling agent.

Claim 14 (New): The pad of claim 1, wherein the coupling agent is present in an amount of from 0.01 to 10 wt% based on the weight of the water-soluble particles.

Claim 15 (New): The pad of claim 1, wherein the water-insoluble matrix material is a cross-linked 1,2-polybutadiene and the coupling agent of the water-soluble particles is γ -(2-aminoethyl)-aminopropyl trimethoxysilane.

Claim 16 (New): The pad of claim 15, wherein the coupling agent is present in an amount of 1 wt%.

Claim 17 (New): The pad of claim 1, wherein the water-soluble particles have an average particle diameter of 16 μ m.

Claim 18 (New): The pad of claim 15, wherein the water-soluble particles comprise β -cyclodextrin.

Claim 19 (New): The pad of claim 1, wherein the coupling agent of the water-soluble particles is at least one selected from the group consisting of N- β -(aminoethyl) γ -aminopropyl trimethoxysilane, N- β (aminoethyl) γ -aminopropyl (methyl)dimethoxylsilane and N- β (aminoethyl) γ -aminopropyl triethoxysilane.

Claim 20 (New): The pad of claim 1, wherein the coupling agent of the water-soluble particles is at least one selected from the group consisting of γ -glycidoxy propyltrimethoxysilane and γ -glycidoxy propyltriethoxysilane.

Claim 21 (New): The pad of claim 1, wherein the coupling agent of the water-soluble particles is at least one selected from the group consisting of 1,3,5-tris(trimethoxysilylpropyl)isocyanurate and 1,3,5-tris(ethoxysilylpropyl)isocyanurate.

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Claim 22 (New): The pad of claim 1, wherein the coupling agent of the water-soluble particles has an amino group.

Claim 23 (New): The pad of claim 1, wherein the coupling agent of the water-soluble particles has an epoxy group.

Claim 24 (New): The pad of claim 1, wherein the coupling agent of the water-soluble particles has an isocyanurate group.

Claim 25 (New): The pad of claim 5, wherein the coupling agent is at least one selected from the group consisting of an amino-group-containing silane-based coupling agent, an epoxy-group-containing silane-based coupling agent and an isocyanate-group-containing silane-based coupling agent.

Claim 26 (New): The pad of claim 5, wherein the coupling agent is present in an amount of from 0.01 to 10 wt% based on the weight of the water-soluble particles.

Claim 27 (New): The pad of claim 5, wherein the water-insoluble matrix material is a cross-linked 1,2-polybutadiene and the coupling agent of the water-soluble particles is γ -(2-aminoethyl)-aminopropyl trimethoxysilane.

Claim 28 (New): The pad of claim 27, wherein the coupling agent is present in an amount of 1 wt%.

Claim 29 (New): The pad of claim 5, wherein the water-soluble particles have an average particle diameter of 16 μ m.

Claim 30 (New): The pad of claim 27, wherein the water-soluble particles comprise β -cyclodextrin.

Claim 31 (New): The pad of claim 5, wherein the coupling agent of the water-soluble particles is at least one selected from the group consisting of N- β -(aminoethyl) γ -aminopropyl trimethoxysilane, N- β (aminoethyl) γ -aminopropyl (methyl)dimethoxylsilane and N- β (aminoethyl) γ -aminopropyl triethoxysilane.

Claim 32 (New): The pad of claim 5, wherein the coupling agent of the water-soluble particles is at least one selected from the group consisting of γ -glycidoxy propyltrimethoxysilane and γ -glycidoxy propyltriethoxysilane.

Claim 33 (New): The pad of claim 5, wherein the coupling agent of the water-soluble particles is at least one selected from the group consisting of 1,3,5-tris(ethoxysilylpropyl)isocyanurate and 1,3,5-tris(ethoxysilylpropyl)isocyanurate.

Claim 34 (New): The pad of claim 5, wherein the coupling agent of the water-soluble particles has an amino group.

Claim 35 (New): The pad of claim 5, wherein the coupling agent of the water-soluble particles has an epoxy group.

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Claim 36 (New): The pad of claim 5, wherein the coupling agent of the water-soluble particles has an isocyanurate group.